



Autumn, 1998

Forest Tax and Stewardship News



A Note from the Editor

The primary purpose of the Forest Tax and Stewardship News is to provide information to you, the forest landowner, on topics that you may find of interest. A secondary, yet equally important, purpose of the newsletter is to foster communication between you and the Wisconsin Department of Natural Resources.

With these purposes in mind, please contact us regarding any topics you would like to have addressed in future issues of the newsletter. Our address and telephone number are located on the back page of this newsletter in the upper right-hand corner. We look forward to hearing from you!

Notice!

Seek your DNR Forester's advice before buying, selling or transferring your tax law land to avoid unwanted withdrawals and penalties.

Forest Tax Law and Stewardship News

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This newsletter is available in alternate format upon request.

Residences on Managed Forest Law Lands

By Ken Hujanen

As directed by the State Legislature, the Department of Natural Resources has been working to expand the definition of *human residence* for Managed Forest Law (MFL) lands. This effort does not affect Forest Crop Law (FCL) or Woodland Tax Law (WTL) lands.

Under the old rule, buildings used as living space on MFL lands could not be used as a domicile or be landscaped. This is still true under the new rule, but we have added additional clarifying language. The new language only applies to lands entered under the MFL after January 1, 1999. The new language is in the Wisconsin Administrative Code as:

NR 46.15(9) "Developed for human residence" means land that contains a building for habitation that is constructed or used as a domicile or that has a minimum of 5 of the following 8 characteristics:

- (a) 800 sq. ft. or more in total area, using exterior dimensions of living space, including each level and not including porches, decks or uninsulated screen porches.
- (b) Indoor plumbing including water and sewer, piped to either municipal or septic system.
- (c) Central heating or cooling, including electric heat, a furnace or heat with a circulation system.
- (d) Full or partial basement, excluding crawl spaces and frostwalls.

- (e) Electrical service by connection to the lines of a power company.
- (f) Attached or separate garage, not to include buildings for vehicles used primarily for work or recreation on the property.
- (g) Telephone service based locally.
- (h) Insulated using common insulation products.

Note: "Developed for human residence" is not meant to include storage or workshop buildings. If there is living space as part of such buildings, the living space will be compared against the 8 characteristics. This definition does not apply to entries in effect January 1, 1999 except that those entries must adhere to the domicile definition.

To simplify the process of determining if buildings on MFL entries meet the requirements, the landowner will be responsible for filing a statement on the characteristics the building has. Violations to the rules can lead to withdrawal and a substantial penalty later. This is covered in the following excerpts from NR 46 Administrative Code:

NR 46.16(8) BUILDINGS. An owner who petitions the department to designate land containing a building with any characteristic listed in s. NR 46.15(9) shall include all of the following in the petition:

- (a) A list of all s. NR 46.15(9) characteristics that the building possesses when the petition is submitted.

Continued on page 2

(b) The following statement signed: "I understand that using or improving a building on managed forest law land so that the land is developed for human residence as defined in s. NR 46.15(9) may cause the department to withdraw all or any part of the parcel from managed forest law designation under s. 77.88(1), Stats.

The following is meant to further clarify questions about the new rule. Any questions you may have regarding the new rule may be directed to your local DNR forester or the Forest Tax office in Madison.

Existing MFL Entries: The rule is written to take effect January 2, 1999. A note has been added to the rule to indicate that lands entered under the MFL before January 2, 1999, will be grandfathered under the old rule. This means residences must not be used as a domicile or be landscaped to remain under MFL. Lands being entered under MFL after January 1, 1999, either as a new entry or as an addition to an old entry, will have to meet the new rule for human residences, including domiciles, landscaping, or the new five of eight characteristics.

Further clarification of the eight characteristics is listed below.

Adjacent Lands: Both the old and new rules apply to MFL lands only. Adjacent lands, not entered under the law, are not bound by the forest tax laws and rules.

Eight Building Characteristics:

800 square foot size: Size has been an issue from several directions. Suggestions have varied from 1000 square feet to 400 square feet. Local zoning in many cases requires buildings to be greater than 600 square feet. A compromise of **800 square feet** was recommended to the Natural Resources Board.

Indoor plumbing: This includes water and sewer and the sewer must be hooked to either a municipal or septic system which

includes a mound and other septic system. Sink water running out a pipe in the back yard does not constitute a sewer system.

Central heating and cooling: This is not meant to include fireplaces, space heaters, or wood stoves unless a system has been built to circulate the heat throughout the building.

Full or partial basements: This has been further clarified as full or partial basements (excluding crawl spaces and frostwalls).

Electrical service: The rule does not cover any self generated power from wind, solar or other sources. Electrical service must come from connection to lines of a power company.

Garages: This is fairly self explanatory and not meant to include buildings for vehicles used primarily for work or recreation on the property.

Telephone Service: Any telephone service being counted must be based at the site. This would mean a cellular phone based at another address could be used at the property. This would also mean a cellular phone could be

considered as based locally if the service is provided under that location.

Insulation: This remains unchanged even though several people questioned it. This allows someone to build a two or three season uninsulated cabin and meet the requirements easier. Dropping insulation would only change the number of items required to be considered a residence.

Landowners must remember that it is the combination of five or more of the above items that will cause a problem in future entries under the Managed Forest Law. Up to four items can be met or exceeded and the building will not be in violation of the new Administrative Code.

The rule making process is finalized after the Legislature has a chance to review the proposed changes. The Legislature can hold public hearings and possibly reject the changes sending them back to the agency proposing them, or accept the changes as meeting the intent of the law. There is a 30 day period for review. As of October 15th, 1998, the Legislature has not acted on the new rules, either approving or disapproving them.

Withdrawing Land from a Forest Tax Program – Forest Crop Law

By Carol Nielsen

In the Spring 1998 issue of the *Forest Tax and Stewardship News*, I wrote an article about withdrawing land from the Managed Forest Law. In this article, I will discuss withdrawing land from the Forest Crop Law.

There are three forest tax laws in Wisconsin. Each forest tax law has different rules and taxes associated with a withdrawal. Therefore, your first step is to determine whether your land is entered in the Forest Crop Law or another forest tax law. The following information gives a brief description of each forest tax law:

Forest Crop Law (FCL) - oldest forest tax law program - lands entered in 1986 or earlier - minimum of 40 contiguous acres

or complete quarter quarters of a section - 25 or 50 year contract length - lands open to public access for hunting and fishing.

Managed Forest Law (MFL) - newest forest tax law program - lands entered in 1987 or later - minimum of 10 acres - 25 or 50 year contract length.

Woodland Tax Law (WTL) - lands entered 1986 or earlier - minimum of 10 acres - 15 year contract length.

If, after reading the above information, you are unsure of which forest tax law your land is entered in, contact the Department of Natural Resources (DNR) forester in the county where your land is located.



Legal Withdrawals

FCL withdrawals may be voluntary (initiated by the landowner) or involuntary (initiated by the Department as a result of a contract violation). Some of the most common reasons landowners have for voluntarily withdrawing (terminating the contract) include:

- ✿ the land bought by the landowner was in FCL and the landowner was not interested in the program;
- ✿ the landowner decided to build a home on the land;
- ✿ the landowner decided to divide the land into smaller parcels and sell or transfer some of it.

Involuntary withdrawals are initiated by the Department and are usually a result of:

- ✿ the FCL land being split and transferred to different owners;
- ✿ the landowner failing to carry out the mandatory management practices listed on the management schedule prepared for the land;
- ✿ posting violations and/or restricting public access to the land for hunting and fishing;
- ✿ the land is no longer being held for forest management. Land being held for other uses (ex.: development, mining, agriculture) is not eligible under FCL.

How a landowner may withdraw land is dependent on when the land was entered in the program.

Land entered before 1972:

- ✿ You can withdraw an entire entry. (Figure 1)
- ✿ You can withdraw any size piece of land as long as 40 contiguous acres remain. The Department will normally limit withdrawals in this manner to one or two during the life of the contract. Continually selling off small pieces of land indicates to the Department that the land is being held for purposes other than forest management and makes the land ineligible for continuation under FCL. (Figure 2)

Land entered after 1972 (there were no entries in 1972):

- ✿ You can withdraw an entire entry. (Figure 1)
- ✿ You can withdraw all FCL land in one or more legal descriptions (quarter quarter¹, government lot² or fractional lot). (Figure 3)

Withdrawing or selling only part of the land in a legal description for post 1972 entries would be considered a split and would require all the land in that legal description to be withdrawn. (Figure 4)

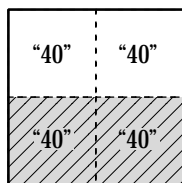


Figure 1:
May withdraw
all FCL land
under a contract.

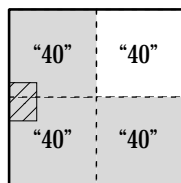


Figure 2:
FCL entered
before 1972 may
withdraw any size
piece as long as
40 contiguous
acres remains.

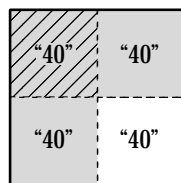


Figure 3:
May withdraw
all the FCL
land in one or
more quarter
quarters or
government lots.

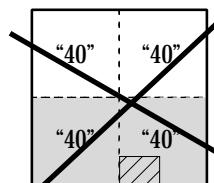


Figure 4:
FCL entered
after 1972 may
not withdraw
only part of
a quarter quarter
or government lot.

□ FCL Land

▨ Land to Withdraw

¹ A quarter quarter of a section is often called a "40" because it is 1/16 of a section and normally 40 acres in size.

² Government lots were established when the original surveying of Wisconsin was done along some lakes and rivers. A lot on a certified survey map is not the same as a government lot.

³ The Department of Revenue assists the DNR by collecting the assessed value and tax rate from the town or village clerk. The Department of Revenue then calculates the amount of property taxes saved, plus interest, for each year the land was entered in FCL.

⁴ The DNR subtracts any severance taxes, plus interest, paid on timber harvested while the land was in FCL.

Processing Steps and Withdrawal Tax

Voluntary Withdrawals

- ✿ **The landowner submits Declaration of Withdrawal form.** It is recommended that the landowner submit this form to the DNR forester in the county where the FCL land is located. The DNR forester can advise the landowner of any possible problems or complications with the withdrawal. The landowner can also submit this form directly to the Forest Tax Section of the DNR in Madison. A Declaration of Withdrawal form can be submitted at any time during the year. If you want the FCL withdrawal to become effective the following January 1, this form must be received by October 1 to insure that all steps are completed before November 20, the deadline for issuing FCL Orders of Withdrawal. FCL Orders of Withdrawal issued on or before November 20 become effective the following January 1.

- ✿ **The FCL withdrawal tax is calculated.** The FCL withdrawal tax formula is set in Section 77.10(2) Wisconsin Statutes. Simply stated, it is the back property taxes plus interest on the back property taxes. The interest rate is 5% for land entered in FCL before 1972 and 12% for land entered after 1972.

FCL WITHDRAWAL TAX =

SUM of property tax saved plus
interest for each year the land was
in FCL³ minus SUM of sever-
ance tax payments plus interest⁴

Due to the detailed information that must be collected from the town or village, it may take six to eight weeks before the FCL withdrawal tax calculation is complete.

- ✿ **A FCL withdrawal tax invoice is issued.** The DNR sends the landowner an invoice for the FCL withdrawal tax. Payment of the invoice is due 60 days from the date the invoice is issued. If the invoice is not paid within the 60 days, it is voided and the land remains in FCL. If the landowner

later decides that they still want to withdraw the land, the process must be started again by submitting a new Declaration of Withdrawal.

❁ **Order of Withdrawal is issued by the Forest Tax Section.** Once the FCL withdrawal tax has been paid in full, the DNR will issue an Order of Withdrawal, removing the land from FCL designation effective the following January 1. The current year's tax bill will still be at the FCL rates. For example, if the Order of Withdrawal is written August 20, 1998 it will be effective January 1, 1999 and the 1998 tax bill will be at \$.83/acre FCL acreage share rate. All FCL Orders of Withdrawal must be issued by November 20. A copy of the Order of Withdrawal is sent to the landowner as well as to the DNR forester and town and county officials.

Involuntary Withdrawals

There are a few differences in the processing steps for involuntary withdrawals:

- ❁ the withdrawals are initiated by the DNR as a result of a contract violation;
- ❁ the Order of Withdrawal is issued before the FCL withdrawal tax is calculated and invoiced;
- ❁ if the FCL withdrawal tax goes unpaid, the invoiced amount will be reported to the county treasurer to be handled as delinquent taxes.

Exempt Withdrawals

A landowner is not assessed a withdrawal tax on the following types of transactions:

- ❁ FCL land is sold for use as a public road or railroad right-of-way, and
- ❁ FCL land is transferred to the federal government, the state, or a local unit of government for use as a park, recreational trail, wildlife or fish habitat area, or as a public forest.

The withdrawal process and tax can be confusing, so I encourage anyone who is considering withdrawing or selling some of their land to contact your local DNR forester to get your questions answered.

Wisconsin Department of Revenue Publications

The Bureau of Assessment Practices of the Wisconsin Department of Revenue produces the following informational guides:

Guide for Property Owners: This guide provides information on the Wisconsin property assessment and taxation system. It answers such frequently asked questions as:

- ❁ What are the components of the general property tax?
- ❁ What is the difference between assessed value and equalized value?
- ❁ How are the equalized values used?
- ❁ What is an assessment and what is its purpose?
- ❁ How are assessments made for non-agricultural properties?
- ❁ How are assessments made for agricultural properties?
- ❁ Can the assessment on my property be raised even if the assessor has never been inside the building?
- ❁ Will I be notified if there is a change in my assessment?
- ❁ How can I decide whether my assessment is equitable?
- ❁ Can property be assessed higher or lower than market value?

The guide also answers frequently asked questions in the areas of appeals of real property assessments, reassessment/revaluation of real property, general property tax levy and rates, and collection of general property taxes.

Property Assessment Appeal Guide for Wisconsin Real Property Owners: This guide provides information on the assessment appeal process. It answers such frequently asked questions as:

- ❁ What should I do if I am uncertain about my assessment?

- ❁ Am I required to meet with the assessor?
- ❁ What should I expect if I meet with the assessor to informally discuss my assessment?
- ❁ How do I get the Board of Review to review my assessment?
- ❁ Who makes up the Board of Review and how does it function?
- ❁ What if I believe my taxes are too high?
- ❁ What must I do to get the Board to change my assessment?
- ❁ What is the most compelling evidence I can present to the Board of Review?

The guide continues on to answer frequently asked questions on the assessment appeal process beyond the Board of Review.

A Property Tax Guide for Mobile Home Owners: This guide provides information on the assessment and taxation of mobile homes. It answers such frequently asked questions as:

- ❁ What is a "mobile home?"
- ❁ Are mobile homes *real* or *personal* property?
- ❁ Aren't mobile homes *exempt* from property tax?
- ❁ How can I appeal the valuation placed on my mobile home by the local assessor?

If you would like to obtain any of the above guides please contact:
Wisconsin Department of Revenue
Bureau of Assessment Practices
P.O. Box 8933
Madison, WI 53708-8933
oap@mail.state.wi.us
(608) 266-7750

One copy of each guide is provided at no cost.

These guides are also available at the following Internet address, under the Local Government Forms and Publications heading:
www.dor.state.wi.us



Location of Wisconsin Department of Natural Resources Foresters

County	Address	Phone	County	Address	Phone
Adams	Hwy 13, Box 100, Friendship, WI 53934	(608)339-3385	Langlade	DNR Ranger Station, Antigo, WI 54409	(715)627-4317
Ashland	Box 858, Mellen, WI 54546	(715)274-6321	Lincoln	DNR Ranger Station, Merrill, WI 54452	(715)536-4502
Barron	1418 E La Salle Ave, Barron, WI 54812-1638	(715)537-5046	Manitowoc	2220 E CTH V, Mishicot, WI 54228	(920)755-4984
Bayfield	Box 545, Washburn, WI 54891	(715)373-6165	Marathon	5301 Rib Mountain Rd, Wausau, WI 54401	(715)359-4522
Brown & Kewaunee	1125 N Military Ave, Box 10448, Green Bay, WI 54307	(920)492-5856	Marinette	Hwy C, Box 218, Wausaukee, WI 54177	(715)856-5146
Buffalo	Courthouse, Box 88, Alma, WI 54610	(608)685-6223	Menominee	DNR Ranger Station, Box 670, Keshena, WI 54135	(715)799-3405
Burnett	Box 51, Webster, WI 54893	(715)866-8201	Milwaukee & Waukesha	S91 W39091 Hwy 59, Eagle, WI 53119	(414)594-6207
Calumet & Outagamie	3369 W Brewster/Agricultural Serv., Appleton, WI 54914	(920)832-2747	Monroe	820 Industrial Dr #2, Sparta, WI 54656	(608)269-6901
Chippewa	711 N Bridge St, Chippewa Falls, WI 54729	(715)726-7885	Oconto	DNR Industrial Pkwy, Box 96, Oconto Falls, WI 54154	(920)846-2980
Clark	400 Hewitt St #106, Neillsville, WI 54456-1924	(715)743-5134	Oneida	DNR Ranger Station, Box 576, Rhineland, WI 54501	(715)365-2634
Columbia	120 W Conant St, Portage, WI 53901	(608)742-4540	Ozaukee & Washington	3544 Kettle Moraine Rd, Hartford, WI 53027	(414)670-3404
Crawford	Box 186, Gays Mills, WI 54631	(608)735-4672	Pepin	Courthouse, Durand, WI 54736	(715)672-8476
Dane	3911 Fish Hatchery Rd, Fitchburg, WI 53711	(608)275-3234	Pierce	Box 428, Ellsworth, WI 54011	(715)273-5525
Dodge	1210 N Palmaroy St, Horicon, WI 53032	(920)485-3027	Polk	941 Mallard Ln, Balsam Lake, WI 54810	(715)485-3518
Door	110 S Neenah Ave, Sturgeon Bay, WI 54235-2718	(920)746-2880	Portage	301 Cedar St, Stevens Point, WI 54481	(715)344-2752
Douglas	Box 60, Gordon, WI 54838	(715)376-2299	Price	Normal Bldg., Phillips, WI 54555	(715)339-3001
Dunn	DNR Brickyard Rd, Hwy 29 W, Menomonie, WI 54751	(715)232-1516	Richland	1850 Bohman Dr, Ste D, Richland Center, WI 53581	(608)647-4566
Eau Claire	Box 4001, Eau Claire, WI 54701	(715)839-3782	Rusk	W8945 Hwy 8, Ladysmith, WI 54848 ..	(715)532-3737
Florence	HC 1 Box 81, Florence, WI 54121-9715	(715)528-4400	St Croix	990 Hillcrest, Suite 104, Baldwin, WI 54002	(715)684-2914
Fond Du Lac & Winnebago	905 Bay Shore Dr, Oshkosh, WI 54903	(920)424-3056	Sauk	505 Broadway, Rm 202, Baraboo, WI 53913	(608)355-4475
Forest	Box 351, Crandon, WI 54520	(715)478-3717	Sawyer	DNR Ranger Station, Box 2003, Hayward, WI 54843	(715)634-6504
Grant	150 W Alona Ln, Ste 3, Lancaster, WI 53813	(608)723-2397	Shawano	647 Lakeland Rd, Shawano, WI 54166	(715)526-4229
Green	N3150 Hwy 81, Monroe, WI 53566	(608)325-3050	Sheboygan	Box 408, Plymouth, WI 53073	(920)892-8756
Green Lake & Marquette	Hwy 22 N, Box 430, Montello, WI 53949	(608)297-2226	Taylor	660 Wheelock St, Medford, WI 54451	(715)748-4955
Iowa	3448 State Hwy 23, Dodgeville, WI 53533	(608)935-3368	Trempealeau	Courthouse, Whitehall, WI 54773	(715)538-2311
Iron	DNR Ranger Station, Mercer, WI 54547	(715)476-2240	Vernon	220 Airport Rd, Viroqua, WI 54665	(608)637-3784
Jackson	910 Hwy 54 E, Black River Falls, WI 54615-9276	(715)284-1415	Vilas	1861 Hwy 45 N, Eagle River, WI 54521	(715)479-8870
Jefferson & Rock	440 N US Hwy 14, Janesville, WI 53546	(608)756-9006	Washburn	810 W Maple St, Spooner, WI 54801 ..	(715)634-4084
Juneau	250 Oak St, Mauston, WI 53948	(608)847-9394	Waupaca	N2480 Hartman Creek Rd, Waupaca, WI 54981	(715)258-8432
Kenosha, Racine & Walworth	9531 Rayne Rd, Suite IV, Sturtevant, WI 53177	(414)884-2390	Waushara	DNR Ranger Station, Box 400, Wautoma, WI 54982	(920)787-4686
La Crosse	3550 Mormon Coulee Rd, La Crosse, WI 54601	(608)785-9007	Wood	473 Griffith Ave, Wisconsin Rapids, WI 54494	(715)421-7819
Lafayette	1845 Center Dr, Darlington, WI 53530	(608)776-3064			

NR 46.30 1999 Stumpage Rates

Each year, the Department of Natural Resources evaluates Wisconsin's timber market trends and sets new stumpage rates for the state. The following three tables (Tables A, B, and C) show the 1999 stumpage rates, effective November 1, 1998, per zone for log, cord, and piece products. 1999 stumpage rates will be used to calculate Managed Forest Law yield taxes or Forest Crop Law severance taxes for any wood products harvested on or after November 1, 1998 *or* for any wood products reported on cutting reports *received* by the Department of Natural Resources after December 1, 1998.

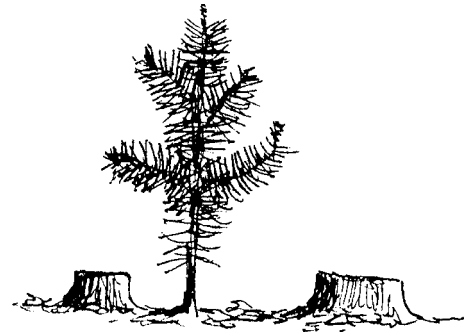


Table A: Log Products

(Stumpage rate per thousand board feet measurement by the Scribner Decimal C log rule)

	1	2	3	4	5	6	7	8	9	10	11	12
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire	Woodruff	Antigo	Wis. Rapids	Brule	Cumberland	Park Falls
Cedar	161.00	115.00	80.00	113.00	NA	113.00	161.00	161.00	161.00	50.00	50.00	50.00
Fir	NA	40.00	40.00	40.00	NA	40.00	40.00	40.00	NA	40.00	40.00	40.00
Hemlock	NA	50.00	50.00	67.00	NA	67.00	30.00	66.00	NA	155.00	155.00	155.00
Pine												
Jack	65.00	47.00	47.00	65.00	39.00	39.00	47.00	47.00	47.00	84.00	28.00	48.00
Red	127.00	140.00	120.00	109.00	105.00	94.00	130.00	165.00	110.00	125.00	97.00	129.00
White	123.00	110.00	120.00	115.00	164.00	132.00	123.00	138.00	146.00	130.00	124.00	124.00
Spruce	67.00	68.00	68.00	67.00	67.00	67.00	110.00	64.00	67.00	45.00	66.00	95.00
Tamarack	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
Aspen	26.00	54.00	56.00	44.00	36.00	31.00	65.00	40.00	32.00	26.00	41.00	25.00
Ash	188.00	95.00	187.00	222.00	139.00	260.00	190.00	168.00	173.00	163.00	120.00	119.00
Basswood	158.00	76.00	195.00	200.00	150.00	213.00	140.00	170.00	102.00	159.00	154.00	110.00
Birch												
White	76.00	150.00	184.00	83.00	87.00	96.00	151.00	130.00	137.00	27.00	80.00	100.00
Yellow	173.00	150.00	213.00	173.00	173.00	173.00	163.00	165.00	165.00	181.00	110.00	108.00
Elm	82.00	43.00	43.00	180.00	88.00	88.00	200.00	200.00	200.00	95.00	95.00	95.00
Maple												
Sugar	368.00	320.00	354.00	226.00	328.00	320.00	265.00	220.00	199.00	284.00	241.00	121.00
Other	160.00	160.00	158.00	133.00	171.00	121.00	179.00	160.00	129.00	114.00	123.00	80.00
Oak												
Red	357.00	350.00	430.00	282.00	347.00	330.00	219.00	373.00	354.00	251.00	295.00	264.00
White	233.00	150.00	150.00	157.00	172.00	136.00	213.00	150.00	211.00	103.00	101.00	136.00
Other	150.00	137.00	150.00	125.00	104.00	140.00	NA	115.00	140.00	150.00	53.00	151.00
Other												
Hardwood	155.00	140.00	149.00	64.00	314.00	110.00	169.00	143.00	145.00	121.00	91.00	90.00
Black Walnut	639.00	NA	NA	400.00	400.00	400.00	NA	NA	NA	NA	NA	NA

NA - Not Applicable - This species/product is not normally harvested within this zone.

Table B: Cord Products

(Stumpage rate per 128 cubic feet of wood, air and bark assuming careful piling)



	1	2	3	4	5	6	7	8	9	10	11	12
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire	Woodruff	Antigo	Wis. Rapids	Brule	Cumberland	Park Falls
Cedar	16.50	20.00	20.00	6.00	6.00	6.00	11.30	3.00	5.30	37.30	37.30	37.30
Fir	NA	17.80	17.70	21.50	NA	16.10	10.70	10.50	NA	11.00	13.10	13.70
Hemlock	NA	9.40	9.20	10.80	NA	10.80	9.40	11.20	NA	8.30	8.30	8.30
Pine												
Jack*	24.90	42.90	42.90	30.00	34.20	27.80	40.90	39.70	28.80	35.10	29.60	27.00
Red*	26.70	15.40	41.10	32.30	27.60	16.00	32.00	34.40	28.50	34.20	18.00	35.40
White*	21.10	9.30	18.40	19.00	17.80	14.00	14.80	14.90	19.30	33.80	12.10	17.76
Spruce	12.00	8.40	23.70	19.60	18.50	12.00	23.00	23.80	15.00	18.90	17.60	21.90
Tamarack	15.60	17.00	19.30	10.60	11.00	10.80	14.00	11.90	13.20	16.60	14.00	15.90
Aspen	20.60	14.10	26.70	17.70	12.10	14.00	17.00	20.00	13.70	16.00	20.00	20.70
Birch	18.20	24.50	24.50	17.10	5.00	14.50	16.00	16.00	11.30	14.00	14.90	20.20
Basswood	5.00	7.60	7.60	5.00	5.00	5.00	3.30	7.20	3.30	5.40	8.00	3.70
Oak	11.60	10.00	15.00	12.10	8.80	13.40	20.20	11.80	11.30	11.80	9.00	12.60
Other Hardwood	8.30	14.00	21.40	17.00	15.10	13.10	18.30	15.00	11.20	13.90	11.50	12.30
Fuelwood	7.30	12.00	10.00	5.50	6.70	6.10	10.00	8.50	2.20	9.80	7.60	7.60

NA - Not Applicable - This species/product is not normally harvested within this zone.

*A 30% reduction in the listed price will be applied to pine cordwood harvests in the following counties: Buffalo, Calumet, Crawford, Dane, Dodge, Door, Grant, Green, Iowa, Jefferson, Kenosha, Kewaunee, La Crosse, Lafayette, Manitowoc, Ozaukee, Pepin, Pierce, Racine, Richland, Rock, St Croix, Trempealeau, Vernon, Walworth, Waukesha, and Winnebago.

Table C: Piece Products

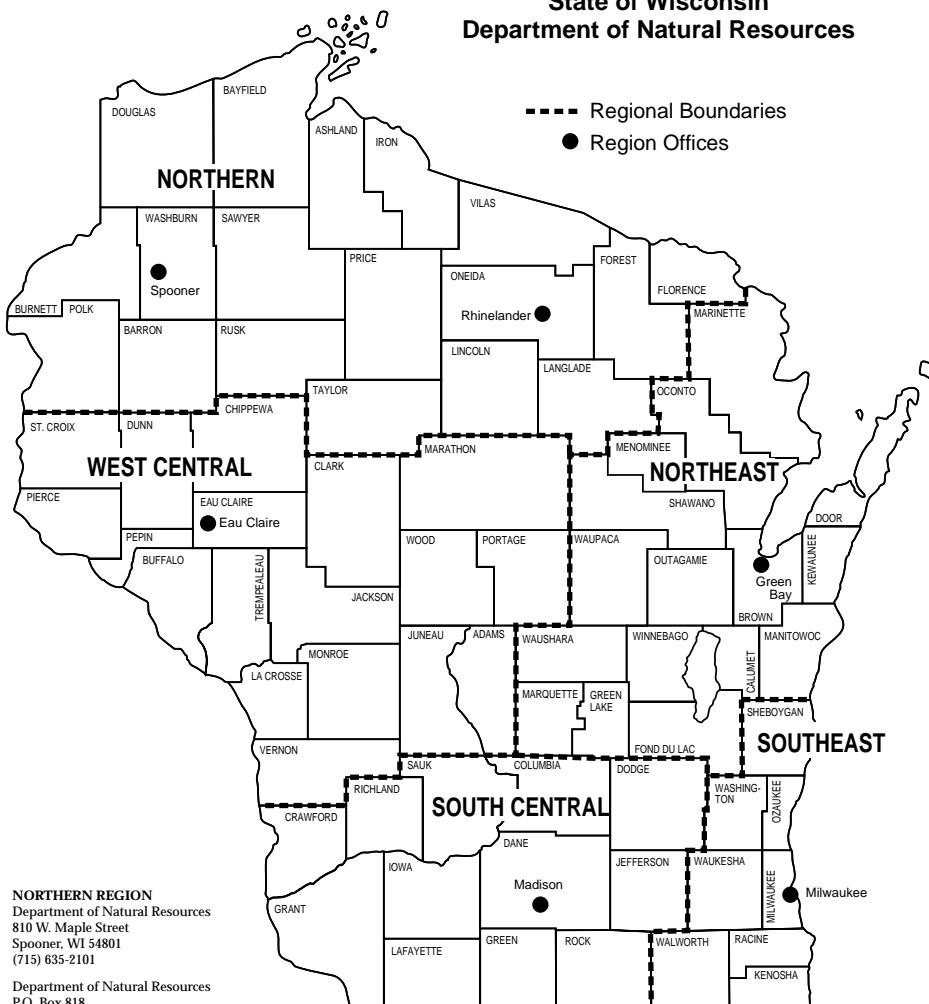
(Stumpage rate per piece)

	1	2	3	4	5	6	7	8	9	10	11	12
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire	Woodruff	Antigo	Wis. Rapids	Brule	Cumberland	Park Falls
<i>Posts & Poles</i>												
7 and 8 ft.	0.64	0.70	0.60	0.55	0.53	0.47	0.65	0.83	0.55	0.63	0.49	0.65
10 and 12 ft.	1.91	2.10	1.80	1.64	1.58	1.41	1.95	2.48	1.65	1.88	1.46	1.94
14 and 16 ft.	3.18	3.50	3.00	2.73	2.63	2.35	3.25	4.13	2.75	3.13	2.43	3.23
18 and 20 ft.	6.31	6.96	5.96	5.42	5.22	4.67	6.46	8.20	5.46	6.21	4.82	6.41
21 and 30 ft.	9.05	9.98	8.55	7.77	7.48	6.70	9.27	11.76	7.84	8.91	6.91	9.20
31 and 40 ft.	15.64	17.24	14.77	13.42	12.93	11.57	16.01	20.31	13.54	15.39	11.94	15.88
41 and 50 ft.	23.39	25.78	22.10	20.07	19.33	17.31	23.94	30.38	20.26	23.02	17.86	23.75
51 and 60 ft.	32.30	35.61	30.52	27.72	26.71	23.91	33.06	41.97	27.98	31.79	24.67	32.81
61 and 70 ft.	42.25	46.57	39.92	36.26	34.93	31.27	43.24	54.89	36.59	41.58	32.27	42.91
<i>Christmas Trees</i>												
Unsheared	3.10	3.10	3.10	3.40	3.40	3.40	4.50	5.00	3.40	5.60	2.30	6.50
Sheared	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50

DNR Regions

State of Wisconsin Department of Natural Resources

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● Region Offices



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